

SYSTEM	FAR/DFARS Provision	CLAUSE	PGI	DRIVER	FREQUENCY OF REVIEW	OUT-OF-CYCLE REVIEW	FUNCTIONAL SPECIALIST/ AUDITOR
				High Risk (per Inst)	Annual	Type and scope of deficiencies	
				Moderate Risk	Minimum every 3 years		
				Low Risk	Minimum every 3 years		
Property	245.107	252.245-7003	245-105				Property Administrator (1103)
	44.302; 44.304; 244.301	52.244-2 252.244-7001 252.242-7005	244-305-70	Qualifying sales expected to exceed \$25M during next 12 months	Initial review, then assess every 3 years or iaw Surveillance Plan (44.304)	Contractor reaches threshold for review. Contractor reorganizes. Contractor implements new system. Changes in purchasing policies, procedures or key personnel. Changes in plant workload or type of work.	Contract Specialist (1102)
Purchasing							
MMAS	242.72	252.242-7004	242.72	Contractor had at least \$40M in qualifying sales in the past physical year	Whenever the sytem is determined to be at risk. The system is considered at risk if a review has not occurred in 3 years.	ACO will anually review all contractors that meet the review criteria to determine if the system is at risk. Major risk factors include demonstrated deficiencies, new or significant modification to the system and time between reviews.	DCAA/1150/1102/1103/0896
EVMS	34.2; 234.201;242.302	252.234-7002	234.2	For cost or incentive contracts and subcontracts valued at \$50,000,000 or more, the contractor shall have an earned value management system (EVMS) that has been determined by the cognizant Federal agency to be in compliance with the guidelines in ANSI/EIA-748. DCMA has responsibility for reviewing EVMS plans and for verifying initial and continuing contractor compliance with DoD EVMS criteria.	Initial EVMS Validation Review to approve system (normally 2 year cycle IAW the Compliance Review Instruction (CRI) comprised of an Initial Visit (IV), Readiness Assessment (RA), and Validation Review (VR), or an Implementation Review (IR) to extend a contractor's previously accepted system from one program phase to another (i.e., System Design and Development to Production), from one contractor facility to another, or from a corporate system to facility or site not subject to previous review. A VR is also normally required to approve a system that has been disapproved. Ongoing EVMS surveillance of 32 EVMS Guidelines - annual to periodic (less frequent) as determined by risk IAW with Standard Surveillance Instruction (SSI).	An IR may also be required when significant EVM system description changes warrant an on-site review to determine compliance with the implementation of process changes, or a Revie for Cause (RFC) is a formal review to solve a major system application problem identified by the Program Manager (PM), EVMS Functional Specialist, or other stakeholder organization on a specific contract(s). The primary objectives of the RFC are to determine ongoing compliance with the contractor's EVMS, investigate actual/potential EVMS deficiencies, evaluate progress against a Corrective Action Plan (CAP), identify remaining actions required to reaffirm system acceptability, ensure accuracy and reliability of performance data generated for government contracts, and determine if the EVMS acceptance should be disapproved	EVMS Specialist and DCAA Auditor
Estimating	215.407-5-70(b)(2)	252.215-7002	215.4	(i) In its preceding fiscal year, the contractor received DoDprime contracts or subcontracts totalling \$50 million or more for which cost or pricing data were required; or (ii) In its preceding fiscal year, the contractor received DoD prime contracts or subcontracts totaling \$10 million or more (but less than \$50 million) for which cost or pricing data were required and the contracting officer, with concurrence or at the request of the ACO, determines it to be in the best interest of the Government (e.g., significant estimating problems are believed to exist or the contractor's sales are predominantly Government).	DCAA Contract Audit Manual 5-1203c. Every 3 years unless excepted for low or high risk.	During ongoing proposal reviews, any noted breach of requirements set forth at DFARS 252.215.7002(d)	DCAA Auditor
Accounting	242.75	252.242-7006	N/A	DCAA Contract Audit Manual	Every 12 months to support use of progress payment financing	Contractors receiving cost-reimbursement, incentive type, time-and-materials, or labor-hour contracts, or contracts which provide for progress payments based on costs or on a percentage or stage of completion, shall maintain an accounting system.	DCAA Auditor